

FISCAL YEAR 2027

MARK UP

HOUSE BILL 2005

STATE EMPLOYEE FRINGE BENEFITS

103rd General Assembly

Second Regular Session

Prepared by Senate Appropriations staff

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

OASDHI Contributions - Transfer
Section 5.305

Page 3

This section provides the transferring of funds for the state's share of Federal Old Age and Survivors Disability and Health Insurance (OASDHI) contributions on the salaries of all state employees with the exception of employees of Highway Patrol. The transfers are from all state funds which pay personal service to the OASDHI Contributions Fund.

Legal Base: Federal; Section 105.300-105.445 RSMo

Funding Source: Various state funds from which salaries are paid

FY 2026 Withholding: \$0

Budget Unit: 350143B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.305						
Oasdhi Contributions-Transfer - 350143B						
Core						
General Revenue	110,995,910	110,013,009	117,330,910	117,330,910	117,330,910	117,330,910
Transfers	110,995,910	110,013,009	117,330,910	117,330,910	117,330,910	117,330,910
Federal Funds	46,885,600	33,719,558	47,317,600	47,317,600	47,317,600	47,317,600
Transfers	46,885,600	33,719,558	47,317,600	47,317,600	47,317,600	47,317,600
Other Funds	64,683,689	55,670,724	70,097,689	70,097,689	70,097,689	70,097,689
Transfers	64,683,689	55,670,724	70,097,689	70,097,689	70,097,689	70,097,689
Total	\$222,565,199	\$199,403,290	\$234,746,199	\$234,746,199	\$234,746,199	\$234,746,199
Total - Oasdhi Contributions-Transfer	\$222,565,199	\$199,403,290	\$234,746,199	\$234,746,199	\$234,746,199	\$234,746,199

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

OASDHI Contributions Transfer – Highway Patrol

Section 5.310

Page 8

This section provides the transferring of funds for the state's share of Federal Old Age and Survivors Disability and Health Insurance (OASDHI) contributions on the salaries of the Missouri Highway Patrol employees. Transfer is from the State Highways and Transportation Department Fund to the OASDHI Contributions Fund.

Legal Base: Federal; Section 105.300-105.445 RSMo

Funding Source: State Highways and Transportation Department Fund

FY 2026 Withholding: \$0

Budget Unit: 350144B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.310						
Hwy Patrol Oasdhi-Transfer - 350144B						
Core						
Other Funds	11,951,231	10,206,755	11,951,231	11,951,231	11,951,231	11,951,231
Transfers	11,951,231	10,206,755	11,951,231	11,951,231	11,951,231	11,951,231
Total	\$11,951,231	\$10,206,755	\$11,951,231	\$11,951,231	\$11,951,231	\$11,951,231
Total - Hwy Patrol Oasdhi-Transfer	\$11,951,231	\$10,206,755	\$11,951,231	\$11,951,231	\$11,951,231	\$11,951,231

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

OASDHI Payment
Section 5.315

Page 13

This section provides for the payment of the state's share of federal Old Age, Survivors, Disability, and Health Insurance (OASDHI) taxes to the Social Security Administration.

Legal Base: Federal; Section 105.300-105.445 RSMo

Funding Source: OASDHI Contributions Fund

FY 2026 Withholding: \$0

Budget Unit: 350145B

CORE ADJUSTMENTS

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.315						
Oasdhi Contributions - 350145B						
Core						
Other Funds	234,516,430	209,608,408	246,697,430	246,697,430	246,697,430	246,697,430
Personal Services	234,516,430	209,608,408	246,697,430	246,697,430	246,697,430	246,697,430
Total	\$234,516,430	\$209,608,408	\$246,697,430	\$246,697,430	\$246,697,430	\$246,697,430
Total - Oasdhi Contributions	\$234,516,430	\$209,608,408	\$246,697,430	\$246,697,430	\$246,697,430	\$246,697,430

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Missouri State Employees' Retirement System (MOSERS) Transfer

Section 5.320

Page 18

This section provides transfers from various funds to the State Retirement Contributions Fund. MOSERS is the state's retirement program for employees funded through a contribution of a specified percentage of members' wages. Included in the state's contribution is a payment for a life insurance program and for long-term disability premiums.

Legal Base: Chapter 104 RSMo

Funding Source: Various state funds from which salaries are paid

FY 2026 Withholding: \$0

Budget Unit: 350148B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.320						
Retirement System-Transfer - 350148B						
Core						
General Revenue	454,785,000	443,564,217	491,376,000	491,376,000	491,376,000	491,376,000
Transfers	454,785,000	443,564,217	491,376,000	491,376,000	491,376,000	491,376,000
Federal Funds	147,863,703	131,074,394	152,304,000	152,304,000	152,304,000	152,304,000
Transfers	147,863,703	131,074,394	152,304,000	152,304,000	152,304,000	152,304,000
Other Funds	174,215,173	122,962,856	174,215,173	174,215,173	174,215,173	174,215,173
Transfers	174,215,173	122,962,856	174,215,173	174,215,173	174,215,173	174,215,173
Total	\$776,863,876	\$697,601,467	\$817,895,173	\$817,895,173	\$817,895,173	\$817,895,173
MOSERS Rate Increase Transfer - NOP.35B.025						
General Revenue	0	0	0	41,893,000	0	41,893,000
Transfers	0	0	0	41,893,000	0	41,893,000
Federal Funds	0	0	0	4,757,000	0	4,757,000
Transfers	0	0	0	4,757,000	0	4,757,000
Total	\$0	\$0	\$0	\$46,650,000	\$0	\$46,650,000
Adjustments are necessary in FY2027 to reflect benefit costs associated with an increase in the state employee retirement contribution rate from 30.25% to 32.00%, as well as the judge's retirement contribution rate decrease from 60.54% to 60.16%, as approved by the MOSERS Board of Trustees.						
On September 18th, 2025, the MOSERS Board of Trustees certified that the FY2027 state employee retirement contribution rate will be 32.00% and the judges retirement contribution rate will be 60.16%.						
Total - Retirement System-Transfer	\$776,863,876	\$697,601,467	\$817,895,173	\$864,545,173	\$817,895,173	\$864,545,173

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

MOSERS Contribution Payment

Section 5.325

Page 25

This section provides for the payment of the state's contribution to the Missouri State Employees' Retirement System.

Legal Base: Chapter 104 RSMo

Funding Source: State Retirement Contributions Fund

FY 2026 Withholding: \$0

Budget Unit: 350149B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.325						
Retirement System Contribution - 350149B						
Core						
Other Funds	776,863,876	697,603,204	817,895,173	817,895,173	817,895,173	817,895,173
Personal Services	776,863,876	697,603,204	817,895,173	817,895,173	817,895,173	817,895,173
Total	\$776,863,876	\$697,603,204	\$817,895,173	\$817,895,173	\$817,895,173	\$817,895,173
MOSERS Rate Increase Cont - NOP.35B.027						
Other Funds	0	0	0	46,650,000	0	46,650,000
Personal Services	0	0	0	46,650,000	0	46,650,000
Total	\$0	\$0	\$0	\$46,650,000	\$0	\$46,650,000
This appropriation pays the state's employee retirement contribution to Missouri State Employees' Retirement System (MOSERS) from the designated fund that receives transfers from various funds that pay employee salaries, known as the State Retirement Contributions Fund.						
This request matches the MOSERS Rate Increase transfer request.						
Total - Retirement System Contribution	\$776,863,876	\$697,603,204	\$817,895,173	\$864,545,173	\$817,895,173	\$864,545,173

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

MOSERS Contribution Payment Acceleration

Section 5.330

Page 32

Acceleration of the GR payment to MOSERS so payment would take place in July instead of 12 equal payments throughout the year (transfer).

Legal Base: HB 5

Funding Source: General Revenue

FY 2026 Withholding: \$0

Budget Unit: 350151B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.330						
Accelerated Contributions - 350151B						
Core						
General Revenue	367,966,000	367,966,000	367,966,000	367,966,000	367,966,000	367,966,000
Personal Services	367,966,000	367,966,000	367,966,000	367,966,000	367,966,000	367,966,000
Total	\$367,966,000	\$367,966,000	\$367,966,000	\$367,966,000	\$367,966,000	\$367,966,000
Total - Accelerated Contributions	\$367,966,000	\$367,966,000	\$367,966,000	\$367,966,000	\$367,966,000	\$367,966,000

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Teacher Retirement Contributions

Section 5.335

Page 37

This section provides funds for the payment of contributions to the Public School Retirement System for state employees who are members of that system.

Legal Base: Section 104.342 RSMo

Funding Sources: General Revenue

FY 2026 Withholding: \$0

Budget Unit: 350152B

CORE ADJUSTMENTS:

DEPARTMENT:

Core reduction: (\$10,000) GR PS reduction based on need

GOVERNOR:

No additional core changes

HOUSE:

No additional core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.335						
Teacher Retirement Contributn - 350152B						
Core						
General Revenue	60,000	36,382	40,000	30,000	30,000	30,000
Personal Services	60,000	36,382	40,000	30,000	30,000	30,000
Total	\$60,000	\$36,382	\$40,000	\$30,000	\$30,000	\$30,000
Total - Teacher Retirement Contributn	\$60,000	\$36,382	\$40,000	\$30,000	\$30,000	\$30,000

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Deferred Compensation Transfer
Section 5.336

Page 42

Employer match payments for employees contributing at least \$25/month and up to a maximum match of \$75/month in the Deferred Compensation program

Legal Base: 105.927, RMSo

Funding Source: Missouri State Employee Deferred Compensation Incentive Plan Fund

FY 2026 Withholding: \$0

Budget Unit: 350153B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

Core reduction: (\$34,526,991) (\$15,678,528 GR TRF, \$6,316,575 FED TRF and \$12,531,888 OTH TRF) reduction of \$75 monthly contribution match

HOUSE:

Core restoration: \$11,508,997 (\$5,226,176 GR TRF, \$2,105,525 FED TRF and \$4,177,296 OTH TRF) restoration for a \$25 monthly contribution match

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.336						
Deferred Comp-Transfer - 350153B						
Core						
General Revenue	15,678,528	15,462,530	15,678,528	15,678,528	0	5,226,176
Transfers	15,678,528	15,462,530	15,678,528	15,678,528	0	5,226,176
Federal Funds	6,316,575	5,306,120	6,316,575	6,316,575	0	2,105,525
Transfers	6,316,575	5,306,120	6,316,575	6,316,575	0	2,105,525
Other Funds	12,531,888	9,848,909	12,531,888	12,531,888	0	4,177,296
Transfers	12,531,888	9,848,909	12,531,888	12,531,888	0	4,177,296
Total	\$34,526,991	\$30,617,559	\$34,526,991	\$34,526,991	\$0	\$11,508,997
Total - Deferred Comp-Transfer	\$34,526,991	\$30,617,559	\$34,526,991	\$34,526,991	\$0	\$11,508,997

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Deferred Compensation Transfer – Highway Patrol

Section 5.337

Page 47

Approved employer match payments for employees contributing at least \$25/month and up to a maximum match of \$75/month in the Deferred Compensation Program

Legal Base: 105.927, RSMo

Funding Source: State Highways and Transportation Fund

FY 2026 Withholding: \$0

Budget Unit: 350154B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

Core reduction: (\$273,009) OTH TRF reduction of \$75 monthly contribution match

HOUSE:

Core restoration: \$91,003 OTH TRF core restoration for a \$25 monthly contribution match

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.337						
Hwy Patrol-Deferred Comp - 350154B						
Core						
Other Funds	273,009	0	273,009	273,009	0	91,003
Transfers	273,009	0	273,009	273,009	0	91,003
Total	\$273,009	\$0	\$273,009	\$273,009	\$0	\$91,003
Total - Hwy Patrol-Deferred Comp	\$273,009	\$0	\$273,009	\$273,009	\$0	\$91,003

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Deferred Compensation Payments

Section 5.338

Page 52

Approved employer match payments for employees contributing at least \$25/month and up to a maximum match of \$75/month in the Deferred Compensation Program

Legal Base: 105.927, RSMo

Funding Source: Missouri State Employee Deferred Compensation Incentive Plan Fund

FY 2026 Withholding: \$0

Budget Unit: 350155B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

Core reduction: (\$34,800,000) OTH PS reduction of \$75 monthly contribution match

HOUSE:

Core restoration \$11,600,000 OTH PS core restoration of a \$25 monthly contribution match

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.338						
Deferred Comp Matching Pymts - 350155B						
Core						
Other Funds	34,800,000	30,617,651	34,800,000	34,800,000	0	11,600,000
Personal Services	34,800,000	30,617,651	34,800,000	34,800,000	0	11,600,000
Total	\$34,800,000	\$30,617,651	\$34,800,000	\$34,800,000	\$0	\$11,600,000
Total - Deferred Comp Matching Pymts	\$34,800,000	\$30,617,651	\$34,800,000	\$34,800,000	\$0	\$11,600,000

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Unemployment Benefits
Section 5.340

Page 57

This section provides for reimbursing the Division of Employment Security benefit account for claims for unemployment insurance coverage and for related professional services except for employees of the Highway Patrol.

Legal Base: Section 288.090 RSMo

Funding Source: Various state funds from which an employee was paid

FY 2026 Withhold: \$0

Budget Unit: 350156B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.340						
Unemployment Benefits - 350156B						
Core						
General Revenue	2,430,053	837,208	2,430,053	2,430,053	2,430,053	2,430,053
Program-Specific	2,430,053	837,208	2,430,053	2,430,053	2,430,053	2,430,053
Federal Funds	784,000	371,138	784,000	784,000	784,000	784,000
Program-Specific	784,000	371,138	784,000	784,000	784,000	784,000
Other Funds	1,616,000	288,056	1,616,000	1,616,000	1,616,000	1,616,000
Program-Specific	1,616,000	288,056	1,616,000	1,616,000	1,616,000	1,616,000
Total	\$4,830,053	\$1,496,402	\$4,830,053	\$4,830,053	\$4,830,053	\$4,830,053
Total - Unemployment Benefits	\$4,830,053	\$1,496,402	\$4,830,053	\$4,830,053	\$4,830,053	\$4,830,053

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Unemployment Benefits - Highway Patrol
Section 5.345

Page 62

This section provides for reimbursing the Division of Employment Security benefit account for claims for unemployment insurance coverage and for related professional services for employees of the Highway Patrol.

Legal Base: Section 288.090 RSMo

Funding Source: State Highways and Transportation Fund

FY 2026 Withholding: \$0

Budget Unit: 350157B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.345						
Hwy Patrol Unemployment - 350157B						
Core						
Other Funds	100,000	41,030	100,000	100,000	100,000	100,000
Program-Specific	100,000	41,030	100,000	100,000	100,000	100,000
Total	\$100,000	\$41,030	\$100,000	\$100,000	\$100,000	\$100,000
Total - Hwy Patrol Unemployment	\$100,000	\$41,030	\$100,000	\$100,000	\$100,000	\$100,000

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Missouri Consolidated Health Care Plan (MCHCP) Transfer
Section 5.350

Page 67

This section provides for the transferring of funds for the state's contribution to the Missouri Consolidated Health Care Plan Benefit Fund for all employees.

Legal Base: Chapter 103 RSMo

Funding Source: Various state funds from which employees are paid

FY 2026 Withholding: \$0

Budget Unit: 350158B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.350						
Mchcp-Transfer - 350158B						
Core						
General Revenue	332,814,674	332,749,698	338,809,405	338,809,405	338,809,405	338,809,405
Transfers	332,814,674	332,749,698	338,809,405	338,809,405	338,809,405	338,809,405
Federal Funds	128,015,467	111,066,640	133,975,194	133,975,194	133,975,194	133,975,194
Transfers	128,015,467	111,066,640	133,975,194	133,975,194	133,975,194	133,975,194
Other Funds	77,304,999	77,390,128	81,281,954	81,281,954	81,281,954	81,281,954
Transfers	77,304,999	77,390,128	81,281,954	81,281,954	81,281,954	81,281,954
Total	\$538,135,140	\$521,206,466	\$554,066,553	\$554,066,553	\$554,066,553	\$554,066,553
MCHCP Cost to Cont Trf - NOP.35B.029						
General Revenue	0	0	0	43,287,337	45,793,234	45,793,234
Transfers	0	0	0	43,287,337	45,793,234	45,793,234
Federal Funds	0	0	0	14,448,635	15,285,065	15,285,065
Transfers	0	0	0	14,448,635	15,285,065	15,285,065
Other Funds	0	0	0	10,067,665	10,650,481	10,650,481
Transfers	0	0	0	10,067,665	10,650,481	10,650,481
Total	\$0	\$0	\$0	\$67,803,637	\$71,728,780	\$71,728,780
The MCHCP (created under Chapter 103 of the Missouri Revised Statutes) cost to continue new decision item request consists of annual health care trend and actuarially projected increases in self-insured programs over the core request. The cost to continue transfer request of \$67,803,637 represents a best projection of the cost to continue and is subject to revision predicated upon the results of the 2026 Plan Year Open Enrollment, actuarial evaluation of more current and mature claims data and final approval by the MCHCP Board of Trustees.						
Total - Mchcp-Transfer	\$538,135,140	\$521,206,466	\$554,066,553	\$621,870,190	\$625,795,333	\$625,795,333

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

MCHCP Payment
Section 5.355

Page 77

This section provides for payment of the state's contribution to the Missouri Consolidated Health Care Plan.

Legal Base: Chapter 103 RSMo.

Funding Source: Missouri Consolidated Health Care Plan Benefit Fund

FY 2026 Withholding: \$0

Budget Unit: 350159B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.355						
Mchcp Contributions - 350159B						
Core						
Other Funds	527,203,040	521,207,137	554,066,553	554,066,553	554,066,553	554,066,553
Personal Services	527,203,040	521,207,137	554,066,553	554,066,553	554,066,553	554,066,553
Total	\$527,203,040	\$521,207,137	\$554,066,553	\$554,066,553	\$554,066,553	\$554,066,553
MCHCP Cost to Continue Cont - NOP.35B.028						
Other Funds	0	0	0	67,803,637	71,728,779	71,728,779
Personal Services	0	0	0	67,803,637	71,728,779	71,728,779
Total	\$0	\$0	\$0	\$67,803,637	\$71,728,779	\$71,728,779
The MCHCP (created under Chapter 103 of the Missouri Revised Statutes) cost to continue new decision item request consists of annual health care trend and actuarially projected increases in self-insured programs over the core request. The cost to continue transfer request of \$67,803,637 represents a best projection of the cost to continue and is subject to revision predicated upon the results of the 2026 Plan Year Open Enrollment, actuarial evaluation of more current and mature claims data and final approval by the MCHCP Board of Trustees.						
Total - Mchcp Contributions	\$527,203,040	\$521,207,137	\$554,066,553	\$621,870,190	\$625,795,332	\$625,795,332

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Refund – Taxes Withheld in Error
Section 5.360

Page 87

This section provides funding authority to refund over-withheld payroll taxes to state employees.

Legal Base: HB 5
Funding Source: General Revenue
FY 2026 Withholding: \$0
Budget Unit: 350162B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.360						
Refund-Deductions W/H In Error - 350162B						
Core						
General Revenue	60,000	32,391	60,000	60,000	60,000	60,000
Program-Specific	60,000	32,391	60,000	60,000	60,000	60,000
Total	\$60,000	\$32,391	\$60,000	\$60,000	\$60,000	\$60,000
Total - Refund-Deductions W/H In Error	\$60,000	\$32,391	\$60,000	\$60,000	\$60,000	\$60,000

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Voluntary Life Insurance

Section 5.365

Page 92

This section provides for payment of voluntary payroll deductions deposited into the Missouri State Employees Voluntary Life Insurance Fund for life insurance premiums designated by employees.

Legal Base: Chapter 105.1000-105.1020

Funding Source: Missouri State Employees Voluntary Life Insurance Fund

FY 2026 Withholding: \$0

Budget Unit: 350163B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.365						
Voluntary Life Insurance - 350163B						
Core						
Other Funds	3,900,000	3,542,648	3,900,000	3,900,000	3,900,000	3,900,000
Personal Services	3,900,000	3,542,648	3,900,000	3,900,000	3,900,000	3,900,000
Total	\$3,900,000	\$3,542,648	\$3,900,000	\$3,900,000	\$3,900,000	\$3,900,000
Total - Voluntary Life Insurance	\$3,900,000	\$3,542,648	\$3,900,000	\$3,900,000	\$3,900,000	\$3,900,000

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Cafeteria Plan Transfer

Section 5.370

Page 97

This section provides for a sufficient amount of funds in the state reimbursable medical expense category of the cafeteria plan, to comply with IRS regulations and reimburse employees on a timely basis.

Legal Base: Section 33.103 RSMo.

Funding Source: General Revenue

FY 2026 Withholding: \$0

Budget Unit: 350164B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.370						
Cafeteria Plan Transfer - 350164B						
Core						
General Revenue	1	0	1	1	1	1
Personal Services	1	0	1	1	1	1
Total	\$1	\$0	\$1	\$1	\$1	\$1
Total - Cafeteria Plan Transfer	\$1	\$0	\$1	\$1	\$1	\$1

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

HR/Payroll Funds Contingency
Section 5.375

Page 102

This section provides an appropriation to ensure that payroll checks submitted for payment against accounts with temporary allotment or fund cash flow problems can be generated within the time constraints of pay-period processing.

Legal Base: HB 5

Funding Source: General Revenue

FY 2026 Withholding: \$0

Budget Unit: 350165B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.375						
Hr Contingency - 350165B						
Core						
General Revenue	36,000	0	36,000	36,000	36,000	36,000
Personal Services	36,000	0	36,000	36,000	36,000	36,000
Total	\$36,000	\$0	\$36,000	\$36,000	\$36,000	\$36,000
Total - Hr Contingency	\$36,000	\$0	\$36,000	\$36,000	\$36,000	\$36,000

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Workers' Compensation Benefits

Section 5.380

Page 107

This section provides for the payment of workers' compensation benefits to state employees.

Legal Base: Chapter 287 RSMo; Section 105.810 RSMo

Funding Source: General Revenue and Conservation Commission

FY 2026 Withholding: \$0

Budget Unit: 350166B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.380						
Workers' Compensation - 350166B						
Core						
General Revenue	41,147,773	41,129,122	42,507,773	42,507,773	42,507,773	42,507,773
Expense & Equipment	36,042,834	36,192,754	37,402,834	37,402,834	37,402,834	37,402,834
Program-Specific	5,104,939	4,936,368	5,104,939	5,104,939	5,104,939	5,104,939
Other Funds	1,200,000	1,040,517	1,200,000	1,200,000	1,200,000	1,200,000
Expense & Equipment	900,000	815,807	900,000	900,000	900,000	900,000
Program-Specific	300,000	224,710	300,000	300,000	300,000	300,000
Total	\$42,347,773	\$42,169,639	\$43,707,773	\$43,707,773	\$43,707,773	\$43,707,773
Workers Comp CTC - NOP.35B.034						
General Revenue	0	0	0	5,700,000	5,700,000	5,700,000
Expense & Equipment	0	0	0	5,700,000	5,700,000	5,700,000
Total	\$0	\$0	\$0	\$5,700,000	\$5,700,000	\$5,700,000
The State of Missouri is responsible for payment of workers' compensation benefits to injured state employees in accordance with Chapter 287, RSMo. This core funding is to fulfill the statutory requirements for payment of employee indemnity, medical, and settlement expenses incurred because of a work-related injury or illness. Certain administrative, legal, loss control, and claims mitigation costs included are authorized, in part, by Section 105.810, RSMo. Over the past three fiscal years, the appropriation had substantial and systemic decrease in available lapse. Beginning of the fiscal year 2026, cost increases are projected to exceed the available appropriation and will require a supplemental request. This request is for workers' compensation E&E increases to allow sufficient appropriation authority for payment of employee indemnity, medical, and settlement expenses incurred because of a work-related injury or illness.						
Total - Workers' Compensation	\$42,347,773	\$42,169,639	\$43,707,773	\$49,407,773	\$49,407,773	\$49,407,773

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Workers' Compensation Transfer
Section 5.385

Page 122

This section provides for reimbursement to GR for workers' compensation benefits initially paid from GR on behalf of employees who are paid from other funds.

Legal Base: Chapter 287 RSMo; Section 105.810 RSMo

Funding Source: Various state funds from which employees are paid

FY 2026 Withholding: \$0

Budget Unit: 350167B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.385						
Workers' Comp-Transfer - 350167B						
Core						
Federal Funds	5,016,792	3,444,937	5,016,792	5,016,792	5,016,792	5,016,792
Transfers	5,016,792	3,444,937	5,016,792	5,016,792	5,016,792	5,016,792
Other Funds	3,949,150	3,070,930	3,949,150	3,949,150	3,949,150	3,949,150
Transfers	3,949,150	3,070,930	3,949,150	3,949,150	3,949,150	3,949,150
Total	\$8,965,942	\$6,515,867	\$8,965,942	\$8,965,942	\$8,965,942	\$8,965,942
Total - Workers' Comp-Transfer	\$8,965,942	\$6,515,867	\$8,965,942	\$8,965,942	\$8,965,942	\$8,965,942

*Does not include Supplementals.

OFFICE OF ADMINISTRATION – EMPLOYEE BENEFITS

Workers' Compensation/Second Injury Fund Tax

Section 5.390

Page 127

This section provides funding to pay Workers' Compensation tax and Second Injury Fund assessments owed by the State as a workers' compensation self-insurer.

Legal Base: Sections 287.690 and 287.715 RSMo

Funding Source: General Revenue, Conservation Commission

FY 2026 Withholding: \$0

Budget Unit: 350168B

CORE ADJUSTMENTS:

DEPARTMENT:

No core changes

GOVERNOR:

No core changes

HOUSE:

No core changes

SENATE:

CONFERENCE:

Employee Benefits

	FY25 Budget Amount	FY25 Actual Amount	FY26 Budget Amount*	FY27 Department Request	FY27 Governor Recommended as Amended	FY27 House Recommended
Section 5.390						
Workers' Comp/Sif Tax - 350168B						
Core						
General Revenue	2,375,000	2,125,865	2,375,000	2,375,000	2,375,000	2,375,000
Program-Specific	2,375,000	2,125,865	2,375,000	2,375,000	2,375,000	2,375,000
Other Funds	125,000	73,690	125,000	125,000	125,000	125,000
Program-Specific	125,000	73,690	125,000	125,000	125,000	125,000
Total	\$2,500,000	\$2,199,555	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Total - Workers' Comp/Sif Tax	\$2,500,000	\$2,199,555	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000

*Does not include Supplementals.